

In re Application of: Kaoru MIYAMOTO et al.)	
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Application No.: NEW)	Group Art Unit: Unassigned
(based on National stage of PCT)	
Application No. PCT/JP2005/002548)	Examiner: Unassigned
filed February 18, 2005)	
)	
Filed: September 1, 2006)	
)	
For: METHOD FOR DIFFERENTIATING)	
MESENCHYMAL STEM CELLS INTO)	
STEROID-PRODUCING CELLS)	

Commissioner for Patents
U.S. Patent and Trademark Office
Randolph Building
Alexandria, VA 22314

Sir:

DECLARATION PURSUANT TO 37 C.F.R. §§ 1.821 – 1.825

I, Mercedes K. Meyer, declare as follows:

1. That, in compliance with 37 C.F.R. § 1.821(f), the content of the paper copy of the attached Sequence Listing and the content of the attached computer readable form (CRF) of the Sequence Listing are identical.
2. That the submission, filed in accordance with 37 C.F.R. § 1.821(h), does not include matter which goes beyond the disclosure in the international application as filed.

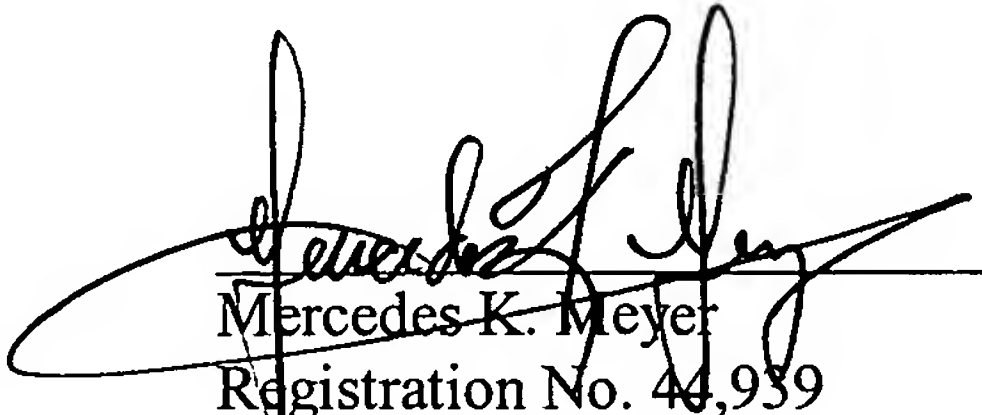
I hereby declare that all statements made herein of my own knowledge are true and that all statements were made on information and belief and are believed to be true; and further that

these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of the Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued.

Respectfully submitted,

DRINKER, BIDDLE & REATH LLP

Dated: September 1, 2006



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